

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Fifth Set of Information Requests**

Request No. AG-5-47 (Gas)

Referring to Schedule MHC-9, please reconcile the Total gas Division Accumulated Depreciation amount shown there with the amount shown on page 34 of the Company's 2001 Annual Report to the Department

Response:

Included on page 34 of the Company's 2001 Annual Report to the Department, line 14, column (c), is the Accumulated Depreciation balance associated with the Common Plant allocated to Gas. This amount is included on Schedule MHC-9 in column labeled 'Plus Allocated Common Plant'.

Person Responsible: Mark H. Collin